

## Appendix 2 – Status of audits of non-consolidated entities

The following table provides the status of audits of State portfolio entities that have not been directly consolidated into the Total State Sector Report prepared by NSW Treasury. The audits relate to:

- agencies assessed by NSW Treasury as not being controlled by the State of New South Wales for financial reporting purposes
- audits of special purpose financial statements or compliance audits
- prescribed audits made at the request of a Treasurer, a responsible minister or a prescribed requestor.

The audits of the agencies are for the financial year ending 30 June 2024 unless stated otherwise.

Agency	Type of opinion	
Art Gallery of New South Wales Foundation	Unmodified	✓
Biodiversity Stewardship Payments Fund	Unmodified	✓
Board of Surveying and Spatial Information	Unmodified	✓
Buroba Pty Ltd	Exempt from financial reporting	–
Bulagaranda (Mt Yarrowyck) Board of Management	Exempt from financial reporting	–
Bush Fire Coordinating Committee	Exempt from financial reporting	–
Central Coast Water Corporation	Exempt from financial reporting	–
Crown Employees (NSW Fire Brigades Firefighting Staff Death and Disability) Superannuation Fund	Unmodified	✓
Health Professional Councils, including		
Aboriginal and Torres Strait Islander Health Practice Council	Unmodified	✓
Chinese Medicine Council	Unmodified	✓
Chiropractic Council	Unmodified	✓
Dental Council	Unmodified	✓
Medical Council	Unmodified	✓
Medical Radiation Practice Council	Unmodified	✓
Nursing and Midwifery Council	Unmodified	✓
Occupational Therapy Council	Unmodified	✓
Optometry Council	Unmodified	✓
Osteopathy Council	Unmodified	✓
Paramedicine Council	Unmodified	✓
Pharmacy Council	Unmodified	✓
Physiotherapy Council	Unmodified	✓

Agency	Type of opinion	
Podiatry Council	Unmodified	✓
Psychology Council	Unmodified	✓
Home Building Compensation Fund	Unmodified	✓
Hunter Water Ministerial Corporation	Exempt from financial reporting	–
Legal Profession Admission Board	Unmodified	✓
Legal Services Council	Unmodified	✓
LGSS Pty Limited	Unmodified	✓
Local Land Services' Local Boards, including	Exempt from financial reporting	–
Central Tablelands		
Central West		
Greater Sydney		
Hunter		
Murray		
North Coast		
Northern Tablelands		
North West		
Riverina		
South East		
Western		
Macquarie University Professorial Superannuation Scheme	Unmodified	✓
Ministerial Development Corporation	Exempt from financial reporting	–
Ministry of Health – NSW State Pool Account	Unmodified – Emphasis of matter	✓
National Parks and Wildlife Conservation Trust of New South Wales	Exempt from financial reporting	–
NSW Architects Registration Board	Unmodified	✓
NSW Fire Brigades Superannuation Pty Limited	Unmodified	✓
NSW Trustee and Guardian Common Fund – Financial Management (for financial years ending 30 June 2023 and 30 June 2024)	Unmodified	✓
NSW Trustee and Guardian Common Fund – Trustee (for financial years ending 30 June 2023 and 30 June 2024)	Unmodified	✓
Parliamentary Contributory Superannuation Fund	Unmodified	✓
Rice Marketing Board for the State of New South Wales	Unmodified	✓
SAS Trustee Corporation – Pooled Fund	Unmodified	✓
Seven TCorpIM Fund Trusts under the management of the NSW Treasury Corporation, as trustee	Unmodified	✓
Soil Conservation Commission	Exempt from financial reporting	–
The Australian Institute of Asian Culture and Visual Arts Limited	Exempt from financial reporting	–
The Brett Whiteley Foundation	Unmodified	✓

Agency	Type of opinion	
The Brett Whiteley Foundation	Unmodified	✓
The University of Sydney Professorial Superannuation System (for year ending 31 December 2023)	Unmodified	✓
Trustees of the Farrer Memorial Research Scholarship Fund (for year ending 31 December 2023)	Unmodified	✓
Trustees of the Parliamentary Contributory Superannuation Fund	Unmodified	✓
Valley Commerce Pty Ltd	Exempt from financial reporting	-
Veterinary Practitioners Board of NSW	Unmodified	✓
Wine Grapes Marketing Board (for year ending 31 December 2023)	Unmodified	✓
Workers Compensation Nominal Insurer	Unmodified	✓